

**A METHOD FOR MANUFACTURING ISOLATING STRUCTURES****Abstract of the Disclosure**

A method for forming isolating structures in a silicon carbide layer includes depositing a masking layer on first and second portions of the silicon carbide layer, and forming openings through the masking layer to expose the first portions of the silicon carbide layer. Ions are implanted into the first portions of the silicon carbide layer. The silicon carbide layer is heated to form an oxide layer thereon having first portions on the first portions of the silicon carbide layer, and having second portions on the second portions of the silicon carbide layer. The first portions of the oxide layer are etched to form isolating regions in the silicon carbide layer.

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